



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: February 24, 2014



000184

Taxpayer: AMERICAN INVESTMENT GROUP OF NY LP PENSION PLAN  
TIN: 30-0124217  
Tax Year: 2014

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code; which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

Nancy J. Aiello  
Field Director, Accounts Management

Form 5166 (Rev. 8-2008)  
Catalog Number 43134V

SKAT Fredensborg

Bilag nr. 125-18-4

AMERICAN INVESTMENT GROUP OF NY L.P. PENSION PLAN  
75 CLAREMONT ROAD  
SUITE 309  
BERNARDSVILLE, NJ 07924

*Power of Attorney*

THIS POWER OF ATTORNEY, made this 19 day of February 2014 by AMERICAN INVESTMENT GROUP OF NEW YORK, L.P. PENSION PLAN ("the Company") WITNESSETH AS FOLLOWS:-

1. The Company hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Company and in the Company's name and otherwise on the Company's behalf and as the Company's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Company from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Company, or through GTB on behalf of the Company. The company also authorises GTB to set the procedure to collect the amounts claimed.
2. The Company shall ratify and confirm all transactions entered into, documents executed and things done by GTB or its delegates by virtue of the Power Of Attorney given by Clause 1 of this deed unless it is proved that GTB or its delegates have acted with negligence, willful default or fraud.
3. The Company agrees to indemnify GTB against all costs, liabilities and expenses including (without limitation) any reasonable legal fees and disbursements arising directly or indirectly out of the exercise or purported exercise of GTB's powers under this deed PROVIDED THAT GTB shall not be indemnified against any such liabilities, costs and expenses arising out of GTB or any nominee's or agent's or delegates own willful default, negligence or fraud.
4. The Company declares that any person dealing with GTB shall not be concerned to see or enquire as to the proprietary or expediency of any act, deed, matter or thing which GTB may do or perform in the Company's name by virtue of this deed.

SKAT Fredensborg  
Bilag nr. 125-18-5

5. This deed shall be revocable on the unilateral act of the Company, provided that GTB is given at least 5 working days notice of such revocation. The provisions of Clauses 2 and 3 shall survive termination of this deed.
6. This deed shall be governed by and construed in accordance with English law, and the Company hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

IN WITNESS whereof this deed has been executed by the Company and is intended to be and is hereby delivered on the date above written.

*Executed as a deed by -*

*Name of company*

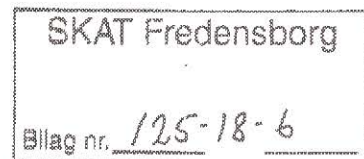
AMERICAN INVESTMENT GROUP OF NEW  
YORK, L.P. PENSION PLAN

*Acting by name(s) of*

Stacey Kaminer, Trustee

*Duly authorised  
signatory(ies)*

Stacey Kaminer





21315

CONFIDENTIAL

SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

KOPI

Our Ref: BACEDK000046  
Tax Ref: 30-0124217

5/3

04 March 2015

Dear Sir or Madam,

**RE: A/C AMERICAN INVESTMENT GROUP OF NEW YORK, L.P. PENSION PLAN AMERIC-INVGR**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

**NatWest Bank**  
**High Street Branch Croydon Surrey**  
**BIC NWBKGB2L**  
**IBAN GB88 NWBK 6073 0134 0151 59**

Please quote reference BACEDK000046.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

Melissa-Anne Rodrigues  
Operations Manager

SKAT Fredensborg

Bilag nr. 125-19-1

GOAL TAXBACK LIMITED

GOAL TAXBACK LIMITED, Croydon Surrey, CR8 1BC  
A UK LTD INC. INC. 21100 - FIRM TO 200 000 0000  
www.goalgroup.com

Registered in England & Wales Reg No. 2701766  
Registered Office: 2nd Floor, 80-82, The Quadrant, Croydon Surrey, CR8 1BC UK  
Registered for VAT, VAT number: GB 2701766



**SKAT**

## Claim to Relief from Danish Dividend Tax

☐ In my capacity as beneficial owner☒ On behalf of the beneficial owner

Claim is made for refund of Danish dividend tax, in total DKK: 607500.00

Beneficial  
Owner

Full name

AMERICAN INVESTMENT GROUP OF NEW YORK, L.P. PENSION PLAN

Full address

75 CLAREMONT ROAD, SUITE 309  
BERNARDSVILLE  
NEW JERSEY  
07924

E-mail

clientservices@goalgroup.com

Signature

Beneficial owner/applicant

*U. Rodriguez*

goal

*If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed*

As documentation is enclosed dividend advice(s), number:

1

*(This documentation is obligatory)*Financial  
institution

The amount is requested to be paid to:

Name and address

Goal TaxBack Ltd  
NatWest Bank  
High Street Branch Croydon

34015159

Reg no

Account no

NWBKGB2L

IBAN GB88NWBK60730134015159

SWIFT

BLZ

IBAN

On reclaim please quote: ACE DK 46

Certification  
of the compe-  
tent authority

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and U.S.A.

Date

Official stamp and signature

When signed to be forwarded to:

Skattecenter Høje-Taastrup  
Postboks 60  
DK-2630 Taastrup

SKAT Fredensborg

Bilag nr. 125-19-2

2018.07 (gl. nr. 11.28.0)

06.003 ENG



E D &amp; F MAN CAPITAL MARKETS LIMITED

## Tax Voucher

We ED&F Man Capital Markets Ltd, based at Cotton's Centre, Hays Lane, London SE1 2QE and registered in the United Kingdom – confirm, AMERICAN INVESTMENT GROUP OF NY L.P PENSION PLAN - Suite 309, 75 Claremont Road, Bernardsville, New Jersey, 07924, USA, was holding the below security over the dividend date.

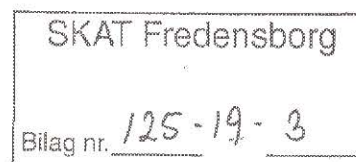
Security Description:	Novozymes A/S	
ISIN:	DK0060336014	
SEDOL:	B798FW0	
Ex Date:	26/02/2015	
Record Date:	27/02/2015	
Pay Date:	02/03/2015	
Quantity:	750,000.00	
Gross Div Rate:	3.00	
Amount Received:	1,642,500.00	2.250.000
WHT Suffered:	607,500.00	
Currency	DKK	
WHT %:	27%	

ED&F Man Capital Markets Limited has no beneficial interest in the holding and will not be reclaiming the tax. The dividends specified on this credit advice were paid net of withholding tax to AMERICAN INVESTMENT GROUP OF NY L.P PENSION PLAN. If you have any further concerns or issues please do not hesitate to contact us.

## AUTHORISED SIGNATORY

Christina MacKinnon

Head of Securities Operations



Cottons Centre  
Hays Lane  
London SE1 2QE

Regulated by the Financial Services Authority  
Registered in England No 1292551

Telephone: +44 (0)20 7069 8000



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: January 21, 2015

Taxpayer: AMERICAN INVESTMENT GROUP OF NEW YORK LP PENSION PLAN  
TIN: 30-0124217  
Tax Year: 2015

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.



Nancy J. Aiello  
Field Director, Accounts Management

Form 6166 (Rev. 8-2008)  
Catalog Number 43134V

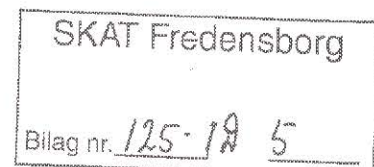
SKAT Fredensborg
Bilag nr. <u>125-19-4</u>

AMERICAN INVESTMENT GROUP OF NY L.P. PENSION PLAN  
75 CLAREMONT ROAD  
SUITE 309  
BERNARDSVILLE, NJ 07924

*Power of Attorney*

THIS POWER OF ATTORNEY, made this 19 day of February 2014 by AMERICAN INVESTMENT GROUP OF NEW YORK, L.P. PENSION PLAN ("the Company") WITNESSETH AS FOLLOWS:-

1. The Company hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Company and in the Company's name and otherwise on the Company's behalf and as the Company's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Company from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Company, or through GTB on behalf of the Company. The company also authorises GTB to set the procedure to collect the amounts claimed.
2. The Company shall ratify and confirm all transactions entered into, documents executed and things done by GTB or its delegates by virtue of the Power Of Attorney given by Clause 1 of this deed unless it is proved that GTB or its delegates have acted with negligence, willful default or fraud.
3. The Company agrees to indemnify GTB against all costs, liabilities and expenses including (without limitation) any reasonable legal fees and disbursements arising directly or indirectly out of the exercise or purported exercise of GTB's powers under this deed PROVIDED THAT GTB shall not be indemnified against any such liabilities, costs and expenses arising out of GTB or any nominee's or agent's or delegates own willful default, negligence or fraud.
4. The Company declares that any person dealing with GTB shall not be concerned to see or enquire as to the proprietary or expediency of any act, deed, matter or thing which GTB may do or perform in the Company's name by virtue of this deed.





5. This deed shall be revocable on the unilateral act of the Company, provided that GTB is given at least 5 working days notice of such revocation. The provisions of Clauses 2 and 3 shall survive termination of this deed.
6. This deed shall be governed by and construed in accordance with English law, and the Company hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

IN WITNESS whereof this deed has been executed by the Company and is intended to be and is hereby delivered on the date above written.

*Executed as a deed by -*

*Name of company:*

AMERICAN INVESTMENT GROUP OF NEW  
YORK, L.P. PENSION PLAN

*Acting by name(s) of:*

Stacey Kaminer, Trustee

*Duly authorised  
signatory(ies):*

Stacey Kaminer

SKAT Fredensborg

Bilag nr. 125-19 6

34815



CONFIDENTIAL

SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

Our Ref: BACEDK000059  
Tax Ref: 30-0124217

11/14  
11/14

08 April 2015

Dear Sir or Madam,

**RE: A/C AMERICAN INVESTMENT GROUP OF NEW YORK, L.P. PENSION PLAN AMERIC-INVGR**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

**NatWest Bank**  
**High Street Branch Croydon Surrey**  
**BIC NWBKGB2L**  
**IBAN GB88 NWBK 6073 0134 0151 59**

Please quote reference BACEDK000059.

Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

Melissa-Anne Rodrigues  
Operations Manager

SKAT Fredensborg
Bilag nr. <u>125-20-1</u>

CONFIDENTIAL - EX 101

SKAT Fredensborg, 2630 Taastrup, 2630 Taastrup  
P.O. Box 60, 2630 Taastrup, 2630 Taastrup  
Denmark

SKAT Fredensborg, 2630 Taastrup, 2630 Taastrup  
P.O. Box 60, 2630 Taastrup, 2630 Taastrup  
Denmark

## Acknowledgement Copy



SKAT  
P.O. Box 60  
2630 Taastrup  
DENMARK

Our Ref: BACEDK000059  
Tax Ref: 30-0124217

08 April 2015

Dear Sir or Madam,

**RE: A/C AMERICAN INVESTMENT GROUP OF NEW YORK, L.P. PENSION PLAN AMERIC-INVGR**

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

**NatWest Bank**  
**High Street Branch Croydon Surrey**  
**BIC NWBKGB2L**  
**IBAN GB88 NWBK 6073 0134 0151 59**

Please quote reference BACEDK000059.

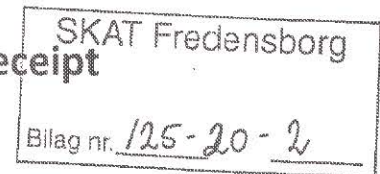
Would you please confirm safe receipt of this reclaim by sending an email to [clientservices@goalgroup.com](mailto:clientservices@goalgroup.com) or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

*Melissa-Anne Rodrigues*

Melissa-Anne Rodrigues  
Operations Manager

**Please sign below and return to acknowledge receipt**  
**Signed** **Dated**





☒ On behalf of the beneficial owner

AMERICAN INVESTMENT GROUP OF NEW YORK, L.P. PENSION PLAN

75 CLAREMONT ROAD, SUITE 309  
BERNARDSVILLE  
NEW JERSEY  
07924

clientservices@goalgroup.com

Beneficial owner/applicant

Ardenques

*(This documentation is obligatory)*

The amount is requested to be paid to:

High Street Branch Croydon

34015159

Account no

IBAN GB88NWBK60730134015159

IBAN

On reclaim please quote: ACE DK 59

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and U.S.A.

Official stamp and signature

DK-2630 Taastuv

06.003 ENG

Bilao nr. 125-20-3





E D &amp; F MAN CAPITAL MARKETS LIMITED

## Tax Voucher

We ED&F Man Capital Markets Ltd, based at Cotton's Centre, Hays Lane, London SE1 2QE and registered in the United Kingdom – confirm, AMERICAN INVESTMENT GROUP OF NY LP PENSION PLAN - Suite 104, 3372 Woods Edge Circle, Bonita Springs, Florida, 34134, USA, was holding the below security over the dividend date.

Security Description:	AP Moeller - Maersk A/S B Share
ISIN:	DK0010244508
SEDOL:	4235048
Ex Date:	31/03/2015
Record Date:	01/04/2015
Pay Date:	07/04/2015
Quantity:	4,000.00
Gross Div Rate:	1971
Amount Received:	5,755,320.00
WHT Suffered:	2,128,680.00
Currency:	DKK
WHT %:	27%

ED&F Man Capital Markets Limited has no beneficial interest in the holding and will not be reclaiming the tax. The dividends specified on this credit advice were paid net of withholding tax to AMERICAN INVESTMENT GROUP OF NY LP PENSION PLAN. If you have any further concerns or issues please do not hesitate to contact us.

## AUTHORISED SIGNATORY

Christina MacKinnon

Head of Securities Operations

SKAT Fredensborg

Bilag nr. 125-20-4

Cottons Centre  
Hay's Lane  
London SE1 2QE

Regulated by the Financial Services Authority  
Registered in England No 1292851

Telephone: +44 (0)20 7089 8000



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

Date: January 21, 2015

Taxpayer: AMERICAN INVESTMENT GROUP OF NEW YORK LP PENSION PLAN  
TIN: 30-0124217  
Tax Year: 2015

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

*Nancy J. Aiello*

Nancy J. Aiello  
Field Director, Accounts Management

Form 6166 (Rev. 6-2008)  
Catalog Number 43134V

SKAT Fredensborg

Bilag nr. 125-20-5

AMERICAN INVESTMENT GROUP OF NY L.P. PENSION PLAN  
75 CLAREMONT ROAD  
SUITE 309  
BERNARDSVILLE, NJ 07924

*Power of Attorney*

THIS POWER OF ATTORNEY, made this 19 day of February 2014 by AMERICAN INVESTMENT GROUP OF NEW YORK, L.P. PENSION PLAN ("the Company") WITNESSETH AS FOLLOWS:-

1. The Company hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Company and in the Company's name and otherwise on the Company's behalf and as the Company's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Company from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Company, or through GTB on behalf of the Company. The company also authorises GTB to set the procedure to collect the amounts claimed.
2. The Company shall ratify and confirm all transactions entered into, documents executed and things done by GTB or its delegates by virtue of the Power Of Attorney given by Clause 1 of this deed unless it is proved that GTB or its delegates have acted with negligence, willful default or fraud.
3. The Company agrees to indemnify GTB against all costs, liabilities and expenses including (without limitation) any reasonable legal fees and disbursements arising directly or indirectly out of the exercise or purported exercise of GTB's powers under this deed PROVIDED THAT GTB shall not be indemnified against any such liabilities, costs and expenses arising out of GTB or any nominee's or agent's or delegates own willful default, negligence or fraud.
4. The Company declares that any person dealing with GTB shall not be concerned to see or enquire as to the proprietary or expediency of any act, deed, matter or thing which GTB may do or perform in the Company's name by virtue of this deed.

SKAT Fredensborg

Bilag nr. 125-20-6

5. This deed shall be revocable on the unilateral act of the Company, provided that GTB is given at least 5 working days notice of such revocation. The provisions of Clauses 2 and 3 shall survive termination of this deed.
6. This deed shall be governed by and construed in accordance with English law, and the Company hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

IN WITNESS whereof this deed has been executed by the Company and is intended to be and is hereby delivered on the date above written.

*Executed as a deed by -*

*Name of company*

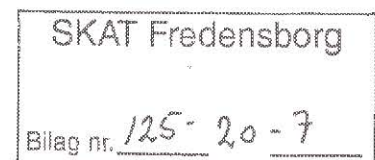
AMERICAN INVESTMENT GROUP OF NEW  
YORK, L.P. PENSION PLAN

*Acting by name(s) of:*

Stacey Kaminer, Trustee

*Duly authorised  
signatory(ies):*

Stacey Kaminer







DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

June 13, 2016

[REDACTED]  
Head of Office, Danish Customs and Tax Administration  
Large Taxpayer Unit  
Lyseng Allé 1  
8270 Højbjerg  
Denmark

Re: IRS Case Number 366355  
DK Case Number 15-3076610

Dear [REDACTED]

[REDACTED]

This information is furnished under the provisions of our income tax treaty. Its use and disclosure must be governed by the provisions contained therein.

Sincerely,

[REDACTED]  
United States Competent Authority

Enclosures

cc: [REDACTED]  
Chief Counsellor / Exchange Officer DLO

This information is furnished under the provisions of our income tax treaty. Its use and disclosure must be governed by the provisions contained therein.

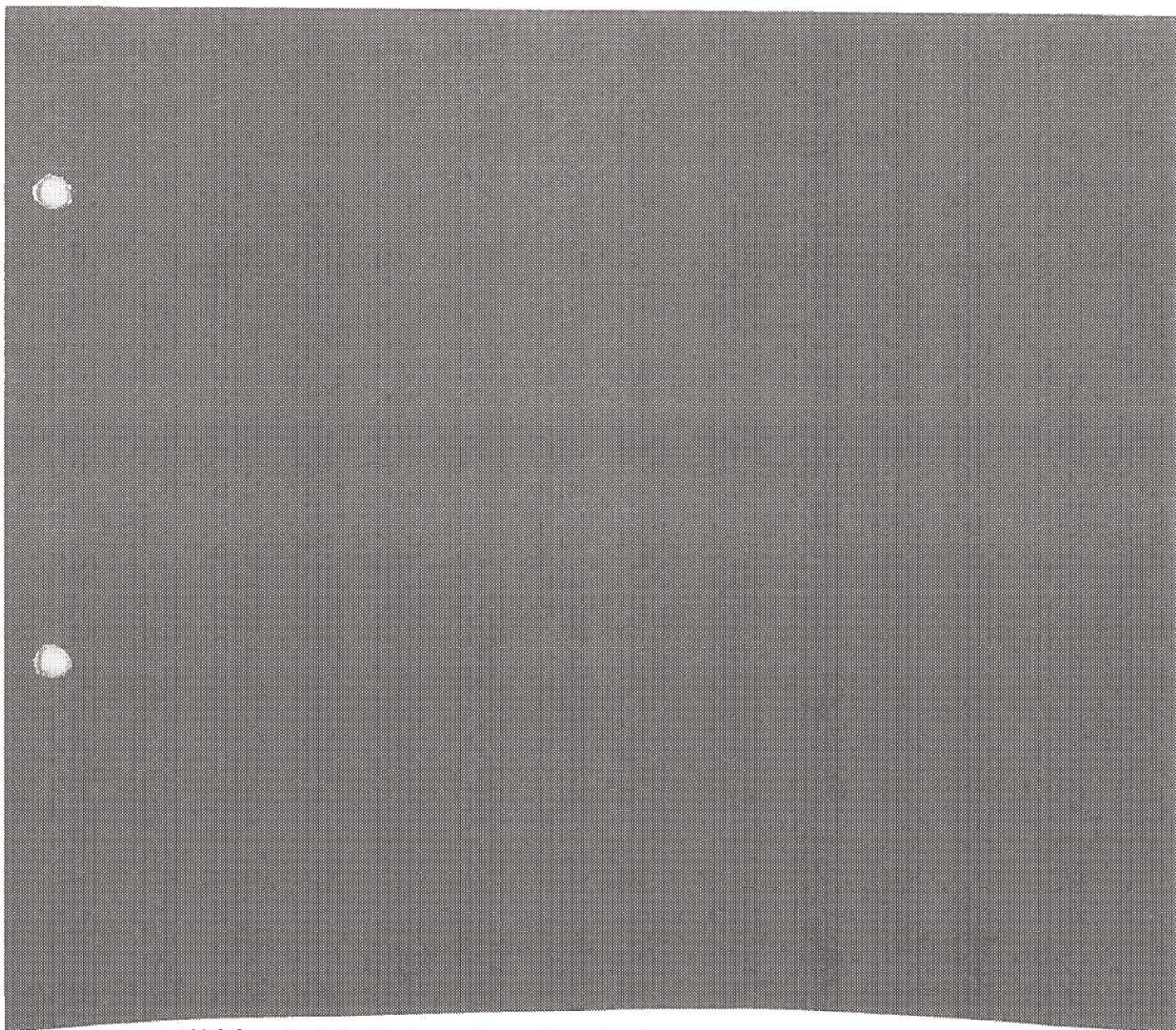
SKAT Fredensborg

Bilag nr. 125 - 21 - 1



U.S. Reference Number: 366355  
DK Reference Number: 15-3076610

Page 2



This information is furnished under the provisions of our income tax treaty. Its use and disclosure must be governed by the provisions contained therein.

SKAT Fredensborg  
Bilag nr. 125-01-2



Form 5500-EZ Instructions

This information is furnished under the provisions of our income tax treaty. Its use and disclosure must be governed by the provisions contained therein.

SKAT Fredensborg

Bilag nr. 125-21-3



**2015****Instructions for  
Form 5500-EZ**Department of the Treasury  
Internal Revenue Service**Annual Return of One-Participant  
(Owners and Their Spouses) Retirement Plan**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form 5500-EZ and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form5500ez](http://www.irs.gov/form5500ez).

**What's New**

**IRS Electronic Filing Requirements.** On September 29, 2014, the Department of the Treasury and the IRS issued final regulations under sections 301.6058-2 of the Procedure and Administration Regulations (electronic filing regulations) that require certain plan administrators (or, in certain situations, an employer maintaining a retirement plan) to electronically file Form 5500 series returns (see T.D. 9695, 79 F.R. 58256 at [www.irs.gov/irb/2014-42\\_IRB/ar06.html](http://www.irs.gov/irb/2014-42_IRB/ar06.html)). Under the electronic filing regulations, you are required to file the Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan, electronically using the EFAST2 Filing Acceptance System (EFAST2) instead of filing a paper Form 5500-EZ if you are required to file at least 250 returns of any type with the IRS, including information returns (for example, Forms W-2 and Forms 1099), income tax returns, employment tax returns, and excise tax returns, during the calendar year that includes the first day of the applicable plan year. The electronic filing requirement under the regulations for Form 5500 series returns applies to plan years that begin on or after January 1, 2015, but only for filings with a filing deadline (not taking into account extensions) after December 31, 2015. However, IRS may waive the electronic filing requirement for filers of one-participant plans and certain foreign plans in the case of undue economic hardship. For information on filing a request for a hardship waiver, see Rev. Proc. 2015-47, 2015-39 I.R.B. 419, available at [www.irs.gov/irb/2015-39\\_IRB/ar16.html](http://www.irs.gov/irb/2015-39_IRB/ar16.html). For more information regarding the electronic filing requirement, see *How To File*.

**Participant information.** Questions on line 6 have been split and added for active participants and number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.

**IRS Compliance Questions.** New IRS compliance questions were added to lines 13 through 16. The IRS has decided not to require plan sponsors to complete these questions for the 2015 plan year, and plan sponsors should skip these questions when completing the form.

**IRS Late Filer Penalty Relief Program.** The Department of the Treasury and the IRS established a permanent penalty relief program for late annual reporting

for non-Title I retirement plans effective June 3, 2015. This late filer penalty relief program facilitates voluntary compliance by plan administrators and plan sponsors who are delinquent in filing their annual return under section 6058 by permitting plan administrators and sponsors to pay a reduced monetary penalty for delinquent filing by voluntarily complying with their IRS annual reporting obligations. If the Form 5500-EZ is being filed under this late filer penalty relief program, the applicant must print in red letters in the top margin above the form's title on the first page of the return: "Delinquent Return Submitted under Rev. Proc. 2015-32, Eligible for Penalty Relief." Each submission must include a completed paper copy of Form 14704, Transmittal Schedule - Form 5500-EZ Delinquent Filer Penalty Relief Program (Revenue Procedure 2015-32). The completed Form 14704 must be attached to the front of the oldest delinquent return in the submission. Form 14704 can be found at [www.irs.gov/pub/irs-pdf/f14704.pdf](http://www.irs.gov/pub/irs-pdf/f14704.pdf). See Rev. Proc. 2015-32, 2015-24 I.R.B. 1063, for more information.

**Filing Tips**

To reduce the possibility of correspondence and penalties, we remind filers:

- Use the online, fillable 2015 Form 5500-EZ on the IRS website. Complete and download the form to your computer to print and sign before mailing.
- Or, use the official printed paper Form 5500-EZ obtained from the IRS. Complete the form by hand using only black or blue ink. Be sure to enter your information in the specific line fields provided; sign and date the form before mailing.
- Or, use approved software, if available.
- Do not use felt tip pens or other writing instruments that can cause signatures or data to bleed through to the other side of the paper. One-sided documents should have no markings on the blank side.
- Paper should be clean without glue or other sticky substances.
- Do not submit extraneous information such as arrows or notes on the form.
- Mail Form 5500-EZ for plan year 2015 to the IRS office in Ogden, Utah, to be processed. See *Where To File* in these instructions.
- A one-participant plan or a foreign plan that is eligible to file Form 5500-SF may elect to file Form 5500-SF electronically with EFAST2 rather than filing a Form 5500-EZ on paper with the IRS. See *EFAST2 Filing System* in these instructions.

Mar 03, 2016

THIS INFORMATION IS FURNISHED  
UNDER THE PROVISIONS OF AN  
INCOME TAX TREATY WITH A  
FOREIGN GOVERNMENT. ITS USE  
AND DISCLOSURE MUST BE  
GOVERNED BY THE PROVISIONS  
OF THAT TREATY

SKAT Fredensborg

Bilag nr. 125-21-4



## Phone Help

If you have questions and need help in completing this form, please call the IRS Help Line at 1-877-829-5500. This toll-free telephone service is available Monday through Friday.

## How To Get Forms and Publications

You can find Form 5500-EZ and its instructions by visiting the IRS Internet website at [www.irs.gov/formspubs](http://www.irs.gov/formspubs). You can also find and order other IRS forms and publications at [www.irs.gov/orderforms](http://www.irs.gov/orderforms).

### Personal computer.

You can access the IRS website 24 hours a day, 7 days a week at [IRS.gov](http://IRS.gov) to:

- View forms, instructions, and publications.
- See answers to frequently asked tax questions.
- Search publications online by topic or keyword.
- Send comments or request help by email.
- Sign up to receive local and national tax news by email.

## Photographs of Missing Children

The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

## General Instructions

### Purpose of Form

Form 5500-EZ is used by one-participant plans and foreign plans that are not subject to the requirements of section 104(a) of the Employee Retirement Income Security Act of 1974 (ERISA) and that do not file Form 5500-SF electronically to satisfy certain annual reporting and filing obligations imposed by the Code.

**Note.** A one-participant plan or a foreign plan (as defined under *Who Must File Form 5500-EZ*) cannot file an annual return on Form 5500, Annual Return/Report of Employee Benefit Plan, regardless of whether the plan was previously required to file an annual return on Form 5500. Therefore, every one-participant plan required to file an annual return must file paper Form 5500-EZ with the IRS or electronically file Form 5500-SF using the *EFast2 Filing System* in place of filing Form 5500-EZ.

### Who Must File Form 5500-EZ

You must file Form 5500-EZ for a retirement plan if the plan is a one-participant plan or a foreign plan that is required to file an annual return and you do not file the annual return electronically on Form 5500-SF.

A one-participant plan means a retirement plan (that is, a defined benefit pension plan or a defined contribution profit-sharing or money purchase pension plan), other than an Employee Stock Ownership Plan (ESOP), which:

1. Covers only you (or you and your spouse) and you (or you and your spouse) own the entire business (which may be incorporated or unincorporated); or

2. Covers only one or more partners (or partners and their spouses) in a business partnership; and
3. Does not provide benefits for anyone except you (or you and your spouse) or one or more partners (or partners and their spouses).

A one-participant plan must file an annual return unless the plan meets the conditions for not filing under *Who Does Not Have To File Form 5500-EZ* below.

A foreign plan means a pension plan that is maintained outside the United States primarily for nonresident aliens.

A foreign plan is required to file an annual return if the employer who maintains the plan is:

- A domestic employer, or
- A foreign employer with income derived from sources within the United States (including foreign subsidiaries of domestic employers) if contributions to the plan are deducted on its U.S. income tax return.



**Do not file an annual return for a plan that is a qualified foreign plan within the meaning of section 404A(e) that does not qualify for the treatment provided in section 402(d).**

**Note.** If you are not eligible to file the Form 5500-EZ for a plan that is subject to the reporting requirements in section 104 of ERISA, you must electronically file Form 5500 or, if eligible, Form 5500-SF.

### Who Does Not Have To File Form 5500-EZ

You do not have to file Form 5500-EZ for the 2015 plan year for a one-participant plan if the total of the plan's assets and the assets of all other one-participant plans maintained by the employer at the end of the 2015 plan year does not exceed \$250,000, unless 2015 is the final plan year of the plan. For more information on final plan years, see *Final Return* later.

**Example.** If a plan meets all the requirements for filing Form 5500-EZ and its total assets (either alone or in combination with one or more one-participant plans maintained by the employer) exceed \$250,000 at the end of the 2015 plan year, Form 5500-EZ must be filed for each of the employer's one-participant plans including those with less than \$250,000 in assets for the 2015 plan year.

### How To File

**Paper forms for filing.** The 2015 Form 5500-EZ must be filed on paper. File the official IRS printed Form 5500-EZ or the downloadable form found on the IRS website; or use approved software, if available.

You can complete the online, fillable 2015 Form 5500-EZ found on the IRS website and download it to your computer to print and sign before mailing to the address specified in these instructions. See *Where To File*.

You can obtain the official IRS printed 2015 Form 5500-EZ from the IRS to complete by hand with pen or ballpoint pen using blue or black ink. Entries should not be made on the form. Abbreviate if

THIS INFORMATION IS FURNISHED UNDER THE PROVISIONS OF AN INCOME TAX TREATY WITH A FOREIGN GOVERNMENT. ITS USE AND DISCLOSURE MUST BE GOVERNED BY THE PROVISIONS OF THAT TREATY

SKAT Fredensborg

Bilag nr. 125-21-5